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C. Alvin Koch

a memorial

by **Henry E. Mendes**
Advisory Partner

AS ONE WHO KNEW AL KOCH FOR OVER FORTY YEARS and held him in high esteem, his sudden and untimely passing on May 13, 1961 within two days of his 59th birthday was a tremendous shock to me, as it must have been to anyone whose good fortune it was to have known him. I first met him when he started on the New York Office staff as a junior in June, 1920. He was a most gracious person, true blue, of unquestioned integrity, and one whom no one could fail to like.

For a time Al was my principal assistant. Our first intimate contact was, as I recall, either in 1921 or 1922 on an examination of the affairs of Adolph Gobel, Inc. (packers) that the firm undertook for a group of investment bankers incidental to that company's first public financing. He worked like a Trojan on that job, as he did subsequently on several other engagements that fell under my supervision.

Al obtained his New York CPA certificate in 1925 and ten years later was transferred to Chicago to assist in the management of the firm's office in that city. He was married to Gertrude Sutton in 1929; Mrs. Koch and two daughters survive him.

Al's connection with the firm may really go back to the time when John B. Niven arrived in America in 1897 and joined the staff of Price Waterhouse & Co. At that time Al's father was the bookkeeper and, I believe, the office manager of the New York office of that firm. When Al had completed his studies and before he sat for the CPA examination, his father referred him to Mr. Niven who, in the meantime, had gone into partnership with Sir George A. Touche of London. Thereupon Al was engaged to start on the staff of Touche, Niven & Co. as a raw junior in 1920. Who knows but that may have been the consummation of a long-standing agreement which the two elders may have had over the years?